IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.129 of 1998
Date of decision: 07.12.2006

Shri P.L. Chawla, Jagraon.

-----Applicants

Vs.

Commissioner of Income Tax, Ludhiana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 16.10.1997 in I.T.A. No.1390/Chandi/94 in respect of assessment years 1991-92:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in taking the view that the amount received as incentive bonus by assessee was taxable under the head "salary" and not entitled for any deduction on account of expenditure to earn it?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in ***B.M. Parmar*** **v.** ***C.I.T.*** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak)**, we have answered the question in favour of the revenue and against the assessee.

Since no one has appeared on behalf of the assessee, we return the reference unanswered.

(ADARSH KUMAR GOEL)
JUDGE

December 07, 2006
ashwani

(RAJESH BINDAL)
JUDGE